

THE CAPITAL JOURNAL

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HISTORY OF THE INCOME TAX.

Seattle Post Intelligencer: The income tax was first enacted in 1861 and the rate was fixed at 3 per cent on all incomes over \$600. Congress changed the law in 1862 so that all incomes over \$600 and under \$5,000 were taxed 5 per cent; over \$5,000 and under \$12,000, 7 per cent, and over \$10,000, 10 per cent. Certain deductions were allowed, such as house rent actually paid and other taxes actually paid, whether national, state or local. In 1864 a special tax of 5 per cent was levied for one year, this being additional to the regular income tax. In the same year the rate was raised so that all incomes above \$6,000 paid 10 per cent. In 1865 the first change was made in the direction of lowering the tax. This was done by raising the exemption from \$600 to \$1,000 and making the tax uniform at 5 per cent. In 1870 the exemption was raised to \$2,000 and the rate reduced to 2½ per cent. In addition to this change it was provided that all business losses sustained during the year and all interest paid on loans and all money paid for labor to cultivate land and for rent and repairs of premises actually occupied might be deducted in estimating incomes. Under these sweeping changes the income derived from the tax fell \$13,000,000 in 1871 and \$14,000,000 in 1872. The maximum reached in any single year (\$73,000,000) was 1866. This was the year of the "double income tax"—the year in which the bulk of the special tax enacted in 1864 was collected. When the proceeds of the tax had fallen below \$20,000,000 it was deemed useless to continue it longer. It expired in 1872.

It was believed then that nothing short of war would ever justify its re-enactment, for only under stress of a great war will the people generally pay an inquisitorial tax. As it was in our war, evasion, like that practiced by Samuel J. Tilden, was too often the rule. The objections to an income tax are of the same kind as those which lie against the personal property tax; it cannot be collected with fairness and equality; for only the very conscientious people pay their rightful share. Socialists and property haters have always advocated an income tax.

While the Democratic platform declares for a revenue tariff and was silent in regard to an income tax, the Populists evaded the tariff issue and resolved that a progressive tax on incomes would afford the best source of income for the government. A report of the committee on ways and means in favor of an income tax would be a triumph of a moribund party that has been utterly repudiated by the people. The income tax is offensive to the trade, the production and the enterprises of the country and odious inquisitorial methods are required to collect it. David A. Wells, the distinguished Democratic political economist, opposes an income tax and urges rather the greatly increased income that could be obtained by further taxes on the luxuries of beer and tobacco, or the imposition of a revenue tax on sugar, tea and coffee. But the Democratic party does not dare to make sugar, tea and coffee dear and has not the moral courage to raise the internal revenue tax on beer, whisky and tobacco, so it takes refuge in the socialistic income tax as a bid for Populist votes.

A RECORD OF HEGIRE.

It is notorious that Charles A. Dana speaks with enthusiastic admiration of a man who has died within the century. That he can speak words of eulogy which few men deserve to receive is shown by the following testimonial to the great California pioneer who recently passed away, "William Tell Cotsen, who died at San Francisco on Wednesday, has passed beyond the active period of life, and important public service could no longer be expected from him; and yet his death leaves a great, an irreparable vacuum. His name and his memorable deeds have been widely narrated, and are familiar to the public; but his character, his magnanimity, his generosity, his high intelligence, his firmness, his lively, affectionate, and manly nature, are not so widely known, and can now scarcely be appreciated at their real worth. In the records of heroism there is nothing nobler than the calmness with which he set himself, after his failure, to the payment of his debts, and the restoration of his commercial good name. We do not believe he ever had a doubt of accomplishing this result, although many of his friends were not able to share his confidence. But his genius and abilities engaged every difficulty, and when, a year or more ago, we wrote in that the task was finished, and that every one of his creditors would be paid in full, principally,

there was in his language just as little of exultation as there had been of depression when he wrote to tell us of the calamity that had gone before. Surely, if there are great men nowadays, Coleman was one; and they who knew him truly as he was may well be grateful to Heaven for the privilege."

THE UNITED STATES "IS."

Our country "is" a nation. It is not a confederacy of states. The president of this nation is in error in referring to our country as "states" that "are." The Albany Democrat, which of late is a very good paper, has charge of its name from "States Rights Democrat," says:

The president is right when speaking of the United States to refer to them in the plural number. He has the best authority in the world for doing so. We mean the written constitution of the country itself.

The Democrat then quotes section 9, Art. I, section 2, and section three which reads:

"Treason against the United States shall consist only in levying war against them, etc."

This does not prove that our country is a confederacy of states. It took a five years war to disprove that theory, and the man who maintains it simply refuses to recognize the logic of events. Our country is no longer a confederacy; no account of the use of plural pronouns and verbs, which in all written law are used interchangeably, than Oregon is a slave state because its constitution still recognizes the existence of slavery.

THE PRUNE TARIFF.

The Wilson tariff bill, of which we have at last secured a correct copy, reduces the duty on prunes from two cents a pound, which is now a protective duty, to twenty per cent ad valorem, or from \$2.00 per hundred lbs. to 40 cts. per hundred lbs., provided foreign prunes can be laid down at our sea ports at two cents a pound. In other words, the duty is changed from a protective to a revenue duty.

The effect of this will be that importers will fill our markets with prunes produced by the cheap slave labor of Turkey, Hungary and Asia Minor, where the principal article of clothing is a sheep's skin and schools and churches are unknown. With this labor American labor cannot compete, while the consumer will get no great benefit but far inferior prunes.

The importers, wholesalers, jobbers, middlemen and retailers will consume the difference in price of labor here and there and there will be no material saving to the people. But the prune industry in Oregon will be knocked to the head. This is only one of many items, where the Wilson bill destroys a great fruit-growing industry of the Pacific coast.

"Peak and Woe."

A friend of mine had an odd way of mixing her words. Perfectly unconscious of it, she would often mix them up. She would speak of feeling "peak and woe," for weak and feeble and "castor oil pills" for castor oil pills. But she was weak and feeble, until she took that powerful invigorating tonic, "Favorite Prescription," which so wonderfully imparts strength to the whole system, and to the womb and its appendages in particular. For over-worked women run-down women, and feeble women generally, Dr. Pierce's Favorite Prescription is unequalled. It is invaluable in alaying and subduing nervous excitability, irritability, exasperation, prostration, hysteria, spasms and other distressing nervous symptoms, commonly attendant upon functional and organic disease. It induces refreshing sleep and relieves mental anxiety and despondency.

SUGGESTED CORRECTION.

Publish the county court proceedings.

There should be a reduction of four or five thousand dollars a year in city expenses.

The council met last night to consider reform. That is right. The city needs it.

Is W. F. Boothby's salary of \$5,000 a day as superintendent of the City Hall going on?

The average business man or professional man is not making three or four thousand dollars a year. No city official should be allowed to make that off the people.

THE JOURNAL favors letting city printing to the lowest bidder. The city should not pay out a dollar more than is necessary to have any work well done.

The man who takes a dollar in his or private business that does not honestly belong to him, or that he has not honestly earned is a thief. Nothing more; nothing less.

When Oregon had a Democratic Governor—his name was Thayer—he took only \$1000 a year which is the constitutional salary. And he ran the prison, too, and made a good executive official.

The gentlemen of the county court are all on the defensive. Their organs are all filled with defenses of them-

selves. The public cares nothing for this. The facts are bills allowed for claims in criminal cases were not entered on the docket the same as other claims. They are not being so entered at this term of court.

If every business man attacks every other business man's methods and profits there will be nothing left for anyone. **THE JOURNAL** favors letting business men alone. If anyone can make a living nowadays by honest industry, economy or enterprise for God's sake let him do it.

Like the Kangaroo in Artemus Ward's circus, the Salem editor is occasionally an "amusing" little kook." He spends half his time demanding that the county records shall be "exported" to disclose irregularities and frauds. The rest of his time he puts in declaring that the county records are kept in a perfect condition.

County Clerk Egan says: "Of course, the law requires that all orders of the court be entered on the docket; but it is not contemplated that the bills against the county be so entered at all." When the county court orders a bill paid, is it not an "order?" Are not bills in criminal cases as much bills as any bill? They amount to a great deal more than petty stationary bills and other entries of bills. Of course, they should appear on the docket.

TODAY'S MARKETS.

Prices Current by Telegraph—Local and Portland Quotations.

SALEM, December 8, 4 p. m.—Office DAILY CAPITAL JOURNAL. Quotations for day and up to hour of going to press were as follows:

SALEM PRODUCE MARKET.

FRUIT.
Apples—30c to 50c, a bushel.
BUTCHER STOCK.
Veals—dressed 42 cts.
Hogs—dressed 6 to 7.
Live cattle—1½ to 2.
Sheep—alive \$1.50 to \$2.00.
Spring lambs—\$1.50 to \$2.00.

MILL PRICES.

Salem Milling Co. quotes: Flour in wholesale lots \$3.00. Retail \$3.40. Bran \$1.15. Meal \$1.50. Shorts \$1.15. Chop feed \$1.17 and \$1.18.

WHEAT.

45 cents per bushel.

HAY AND GRAIN.

Oats—old, 38 to 40c, new 35 to 36c.
Hay—Baled, new \$8 to \$12; old \$10 to \$12. Wild in bulk, \$6 to \$8.

Barley—Brewing, at Salem, No. 1, \$6 to \$10 per cwt. No. 2, 70 to 85 cts.

FARM PRODUCTS.

Wool—Best, 10c.
Hops—Small sale, 17½ to 18½c.
Eggs—Cash, 25 cents.
Butter—Best, dairy, 20; fancy creamery, 25.

Cheese—12 to 15 cts.

Farm raised meats—Bacon 12½;

bacon, 13, shoulders, 10.

Potatoes—30c to 40c.

Onions—1½ to 2½ cents.

Bee-swax—34c. Caraway seed, 18c.

Anise seed, 28c. Ginseng, \$1.40.

LIVE POULTRY.

Chickens—5 to 8 cts; ducks, 8c; turkeys, slow sale, choice 10c; geese 6 to 7c.

PORTLAND QUOTATIONS.

Grain, Feed, etc.

Flour—Standard, \$2.90; Walla Walla, \$3.15; graham, \$3.50; superfine, \$2.25 per barrel.

Oats—New white, 35c per bushel; grey, 34c, in bags, \$2.25; old, 35c to 36c.

Hay—Baled, new \$8 to \$12; old \$10 to \$12.

Barley—Brewing, at Salem, No. 1, \$6 to \$10 per cwt. No. 2, 70 to 85 cts.

FRESH MEATS.

Meat market, 12½ to 15c.

Butcher stock, 10 to 12c.

Veal—dressed, 42 cts.

Hams—old, 30c to 40c.

Lamb—old, 30c to 40c.

Chickens—10c to 12c.

Onions—1½ to 2½ cents.

Bacon—old, 30c to 40c.

Caraway seed, 18c.

Ginseng, \$1.40.

Anise seed, 28c.

Onions—1½ to 2½ cents.

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